

**Introduced by Senator Cedillo**February 20, 2004

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An act to amend Sections 1623.1, 1624, 1624.05, and 1624.1 of the Revenue and Taxation Code, relating to property taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 1831, as introduced, Cedillo. Property taxation: assessment appeals boards.

Under existing law, a person appointed or selected to be a member of an assessment appeals board must have certain qualifications relating to experience and knowledge.

This bill would require members appointed to the assessment appeals board to meet different eligibility requirements based on the population of the county in which the assessment appeals board sits. This bill would also allow a property appraiser certified by the State Board of Equalization to be eligible for nomination to the assessment appeals board, would require documentation of qualifying experience of appeals board members to be filed with the clerk of the board, and would allow current members of an appeals board to be reappointed.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 1623.1 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 1623.1. As an alternative to the nomination and selection
- 4 procedure provided in Section 1623, the board of supervisors may,
- 5 by ordinance, provide that it shall appoint the members and



1 alternates of the assessment appeals board, upon the expiration of  
2 any term of office or the occurrence of a vacancy on such board.  
3 *Any person so appointed shall meet the eligibility requirements of*  
4 *Section 1624 or 1624.05, whichever is applicable.*

5 SEC. 2. Section 1624 of the Revenue and Taxation Code is  
6 amended to read:

7 1624. (a) A person is not eligible for nomination for  
8 membership on an assessment appeals board unless he or she meets  
9 one of the following criteria:

10 ~~(a)–~~

11 (1) Has a minimum of five years professional experience in this  
12 state as a certified public accountant or public accountant, a  
13 licensed real estate broker, an attorney, a property appraiser  
14 accredited by a nationally recognized professional organization,  
15 or a property appraiser certified by the Office of Real Estate  
16 Appraisers, *or a property appraiser certified by the State Board of*  
17 *Equalization.*

18 ~~(b)–~~

19 (2) Is a person who the nominating member of the board of  
20 supervisors has reason to believe is possessed of competent  
21 knowledge of property appraisal and taxation.

22 (b) *Documentation of qualifying experience of appeals board*  
23 *members shall be filed with the clerk of the board.*

24 (c) *This section shall apply only to an assessment appeals*  
25 *board in a county with a population of less than 200,000.*

26 (d) *County population estimates conducted by the Department*  
27 *of Finance pursuant to Section 13073.5 of the Government Code*  
28 *shall be used in determining the population of a county for*  
29 *purposes of this section.*

30 SEC. 3. Section 1624.05 of the Revenue and Taxation Code  
31 is amended to read:

32 1624.05. (a) A person shall not be eligible for nomination for  
33 membership on an assessment appeals board unless he or she has  
34 a minimum of five years' professional experience in this state as  
35 one of the following: certified public accountant or public  
36 accountant, licensed real estate broker, attorney, ~~or~~ property  
37 appraiser accredited by a nationally recognized professional  
38 organization, ~~or~~ property appraiser certified by the Office of Real  
39 Estate Appraisers, *or property appraiser certified by the State*  
40 *Board of Equalization.*



1 (b) Notwithstanding the provisions of subdivision (a), a person  
2 shall be eligible for nomination for membership on an assessment  
3 appeals board if, at the time of the nomination, he or she is a current  
4 member of an assessment appeals board.

5 (c) *Documentation of qualifying experience of appeals board*  
6 *members shall be filed with the clerk of the board.*

7 (d) This section shall apply only to an assessment appeals board  
8 in a county with a population of 200,000 or more.

9 ~~(d)~~

10 (e) County population estimates conducted by the Department  
11 of Finance pursuant to Section 13073.5 of the Government Code  
12 shall be used in determining the population of a county for  
13 purposes of this section.

14 SEC. 4. Section 1624.1 of the Revenue and Taxation Code is  
15 amended to read:

16 1624.1. (a) No person shall be qualified to be a member of an  
17 assessment appeals board who has, within the three years  
18 immediately preceding his *or her* appointment to ~~such~~ *that* board,  
19 been an employee of an assessor's office.

20 (b) *Notwithstanding subdivision (a), a person shall be eligible*  
21 *for nomination for membership on an assessment appeals board*  
22 *if, at the time of the nomination, he or she is a current member of*  
23 *an assessment appeals board.*

